



W.P.(MD) No. 18076 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 03.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 18076 of 2025

and

W.M.P.(MD) Nos.13866 & 13867 of 2025

M.Velusamy

... Petitioner

Vs

1. The State Tax Officer,
Karur - 3 Assessment Circle,
2nd Floor, Commercial Taxes Building,
RDO Campus,
North Pradhakshnam Road,
Karur - 639 001.

2. The Branch Manager,
Indian Bank,
No.227, Maicma Towers,
Dindigul Road,
Manapparai - 621 306.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records relating to the impugned notice in GST DRC 13, dated 09.06.2025 issued by the first respondent



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and quash the same as illegal and consequent direction may be issued to the first respondent to lift the Bank attachment to de-freeze the Bank Accounts of the petitioner relating the GST DRC - 13 dated 09.06.2025 and further direct the first respondent to re-do the assessment afresh by providing an opportunity of personal hearing as per provisions of CGST/TNGST Act 2017.

For petitioner : Mr. T.A. Ebenezer

For respondents : Mr.R.Suresh Kumar
Additional Government Pleader for R1
Mr.C.Karthik
Standing Counsel for R2

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner, learned Additional Government Pleader for the first respondent and learned Standing Counsel for the second respondent.

2. The petitioner has approached this Court against the impugned recovery notice in GST DRC 13, dated 09.06.2023.

3. The specific case of the petitioner is that the petitioner has closed his



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business as early as on January 2023 and therefore, he was unaware of the notice that preceded the impugned Assessment Order.

4. It is submitted that the petitioner has also not been served with the Assessment Order. However, the petitioner's account with the second respondent/Bank has been frozen.

5. The learned counsel for the petitioner submits that the petitioner is willing to deposit the entire tax due, without interest and penalty and the petitioner may also be given an opportunity to file a reply to the notice.

6. Having considering the arguments advanced by the learned counsel for the petitioner, learned Additional Government Pleader for the first respondent and learned Standing Counsel for the second respondent, this Court is inclined to direct the second respondent to de-freeze the petitioner's account, subject to the petitioner depositing entire tax due, without interest and penalty within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case sufficient amount of balance is lying in the petitioner's account,



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the second respondent shall transfer the amount to the credit of the first respondent towards deposit, without prejudice the rights of the petitioner in the *de nova* proceedings.

8. Subject to the above stipulations, the petitioner is permitted to file a reply to the Notice in DRC 01, dated 25.11.2024 by treating the impugned Assessment Order, dated 17.02.2025 as addendum to the same.

9. In case there is a compliance to the above stipulations, the first respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months thereafter.

10. In case the petitioner fails to comply with the above stipulations, the first respondent is at liberty to proceed against the petitioner as if this Writ Petition was dismissed *in limine* today.

11. This Writ Petition is disposed of, with the above observations. No costs.



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Consequently, connected miscellaneous petitions are closed.

Index : Yes / No

03.07.2025

Internet : Yes / No

apd

To

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C.SARAVANAN, J.

apd

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